



STATE OF TENNESSEE
DEPARTMENT OF COMMERCE AND INSURANCE
SECURITIES DIVISION
SUITE 680, 500 JAMES ROBERTSON PARKWAY
NASHVILLE, TENNESSEE 37243
615-741-2947

BROKER-DEALER AND AGENT REGISTRATION INSTRUCTIONS
[Revised November 19, 2003]

I. REGISTRATION OF BROKER-DEALERS

A. NASD MEMBERS:

1. Submit Form BD electronically through Web CRD by designating the Tennessee jurisdiction box in Item 2 of Form BD.
2. Submit a broker-dealer registration filing fee of \$200.00 for Tennessee through Web CRD.
3. Please call the NASD Gateway Call Center at 301-590-6500 or 301-869-6699 with any questions about Web CRD filing procedures for Form BD & NASD required exhibits such as fingerprint cards, court documents, entitlement forms and Web CRD check deposits.
4. Financial Statements - Submit either a., b., or c. directly to the Tennessee Securities Division at the address noted in instruction A12 below:
 - a. Certified audited financial statements as of a date not more than 90 days prior to the filing of your application
 - b. Most recent annual report filed pursuant to Rule 17a-5 of the Securities Exchange Act of 1934, plus all subsequent quarterly FOCUS Reports filed since date of annual report.
 - c. **If applicant is a company that has not yet had an audit performed pursuant to its first fiscal year of existence, it may, in lieu of complying with subpart 4a herein, submit an unaudited balance sheet and income statement as of a date not more than 30 days prior to the date of submission certified by an executive officer of the company and a Designation of Accountant (sample format attached).**
 - d. Net Capital Requirements for NASD Members and Exchange Members:
 - (1) All broker-dealers who are members of the NASD or a national exchange, or are registered with the SEC shall have and maintain net capital in such minimum amounts as are prescribed for their activities under Rule 15c3-1 promulgated under the 1934 Act.

- (2) The aggregate indebtedness of each broker-dealer described in Item 1. to all other persons shall not exceed the levels prescribed under Rule 15c3-1 promulgated under the 1934 Act.
 - (3) For purposes of this subparagraph, the term “net capital” shall have the same meaning as in Rule 15c3-1 promulgated under the 1934 Act.
- 5. Identify by full name and CRD number the initial agents for whom the broker-dealer has submitted applications for agent registration in Tennessee if such individuals do not appear on the broker-dealer’s Form BD Schedule A or B. The registration of a firm as a broker-dealer in Tennessee does not result in the registration as an agent of any partner, officer, director, or any person occupying a similar status with the firm. A partner, officer, director, or a person occupying a similar status with a registered broker-dealer must register individually as an agent if he desires to act as an agent from, in, or into Tennessee or if he receives compensation specifically related to purchases or sales of securities from, in or into Tennessee.
 - 6. Evidence of a passing score on an appropriate principal’s examination taken by the executive officers or principals of the broker-dealer. If the managing principals do not appear on Form BD Schedule A or B, identify by full name and CRD number the relevant general principals, finance and operational principals, municipal principals, option principals, government securities principals and other managing principals.
 - 7. If the broker-dealer indicates the business types TAP, TAS, or PLA in Form BD Items 12T or 12W, provide a sample offering document for the type of securities which may be offered by the broker-dealer to residents of Tennessee.
 - 8. If the broker-dealer answers “Yes” to Form BD Items 7, 8, or 9 in Web CRD and discloses a broker-dealer in Section IV of Schedule D, enter the CRD number of the disclosed broker-dealer in Section IV of Schedule D.
 - 9. Clear all outstanding Form BD deficiencies if any are posted in Web CRD at the time the broker-dealer applies in Tennessee.
 - 10. Clear all outstanding Disclosure Deficiency or Inquiry letters in Web CRD, if any are posted at the time the broker-dealer applies in Tennessee, for all individuals who appear on the broker-dealer’s Form BD Schedule A or B.
 - 11. The Securities Division will review publicly available information relating to the broker-dealer in conjunction with the broker-dealer’s filing for registration in Tennessee. To hasten this review, broker-dealers may provide their internet website address, if any.
 - 12. The information required in Items A4, A5, A6, A7, and A11 above may be submitted in paper format directly to the Tennessee Securities Division at the following address:

Tennessee Securities Division
Broker-dealer Section
Suite 680, 500 James Robertson Parkway
Nashville, TN 37243-0583

B. OTHER BROKER-DEALERS:

1. Submit a complete Form BD, fee, and financials to the Tennessee Department of Commerce & Insurance, Securities Division, Suite 680, Broker-dealer Section, 500 James Robertson Parkway, Nashville, TN 37243-0583.
2. Submit a filing fee of \$200.00. Checks should be made payable to the Tennessee Department of Commerce and Insurance.
3. Financial Statement - Submit either a., b., or c.:
 - a. Certified audited financial statement as of a date not more than 90 days prior to the filing of the broker-dealer's application.
 - b. Most recent annual report filed pursuant to Rule 17a-5 of the Securities Exchange Act of 1934, plus all subsequent quarterly FOCUS Reports.
 - c. If applicant is a company that has not yet had an audit performed pursuant to its first fiscal year of existence, it may, in lieu of complying with Item A, submit an unaudited balance sheet certified by an executive officer of the company and accompanied by a Designation of Accountant form (enclosed).
4. Net Capital Requirements for Non-NASD Broker-dealers and Non-exchange Members:
 - a. Each broker-dealer shall have and maintain a minimum net capital of \$25,000.00. If such broker-dealer has a net capital of less than \$100,000.00, it shall post a surety bond of \$10,000.00.
 - b. For purposes of this subparagraph, net capital shall be defined as total assets less total liabilities (net worth) as computed in accordance with generally accepted accounting principles consistently applied.
5. Evidence of a passing score on an appropriate principal's examination taken by the executive officers or principals of the broker-dealer.

II. SURETY BONDS

- A. NASD and exchange members are not required to post a surety bond.**
- B. All non-NASD and non-exchange member broker-dealers whose net worth is \$100,000.00 or greater are not required to post a surety bond.**
- C. All non-NASD and non-exchange member broker-dealers whose net worth is \$25,000.00 to \$99,999.00 are required to post a surety bond.**

III. CLEARING BROKER-DEALERS

The clearing broker-dealer that an applying broker-dealer uses for conducting securities transactions with residents of Tennessee must be registered as a broker-dealer in Tennessee in order for the applying broker-dealer to be eligible for registration in Tennessee.

IV. REGISTRATION OF AGENTS

A. NASD MEMBERS:

1. Submit Form U4 electronically through Web CRD by designating the Tennessee jurisdiction box in Item 5 of Form U4.
2. Submit an agent registration filing fee of \$50.00 for Tennessee through Web CRD.

B. NON-NASD MEMBERS:

1. Submit a complete Form U-4 application to the Tennessee Department of Commerce & Insurance, Securities Division, Broker-dealer Section, Suite 680, 500 James Robertson Parkway, Nashville, TN 37243-0583.
2. Submit a filing fee of \$50.00. Make check payable to the Tennessee Department of Commerce and Insurance.
3. Non-NASD members must submit proof of passing the Uniform Securities Agent State Law Examination (Series 63) or the Uniform Combined State Law Examination (Series 66) and an appropriate NASD, NYSE, or SEC securities examination.

V. FORMS

A. NASD Members may obtain the following forms from NASD in Gaithersburg, MD:

1. Form BD: Uniform Application for Broker-dealer Registration
2. Form BDW: Uniform Request for Broker-dealer Withdrawal
3. Form U4: Uniform Application for Securities Industry Registration or Transfer
4. Form U5: Uniform Termination Notice for Securities Industry Registration

B. Non-NASD members may obtain the forms listed above from NASD at:

<http://www.nasdr.com/forms.htm> or from NASD MediaSource at 301-590-6142.

VI. NOTICES

While these instructions were prepared by the Tennessee Securities Division and were drawn from the Tennessee Securities Act of 1980 and the Tennessee Securities Rules promulgated under the Act, these instructions do not pre-empt, supersede, or replace the Act and Rules as adopted. These instructions may be amended at any time and are intended to be used solely as a guide for broker-dealer and agent registration in Tennessee. The Tennessee Securities Division is not bound by any electronic copy or alteration of this document by other parties. Please direct any questions regarding broker-dealer or agent registration to the Tennessee Securities Division, Broker-dealer Section at 800-863-9117 (toll free), 615-741-3187 (phone), 615-532-8375 (fax), or Securities.2@state.tn.us (e-mail). Please visit the Division's website at <http://www.state.tn.us/commerce/securities/>.

The Tennessee Securities Act of 1980 (Tennessee Code 48-2-101 et seq.) may be viewed at <http://www.lexislawpublishing.com/resources> or obtained from the Tennessee Securities Division, upon request.

The Tennessee Securities Rules may be viewed at <http://www.state.tn.us/sos/rules/rules.htm> (Chapter 0780-4) or obtained from the Tennessee Securities Division, upon request.

The Tennessee Securities Act and Rules are also available in the Commerce Clearing House Blue Sky Law Reporter.

DESIGNATION OF ACCOUNTANT

1) Broker-dealer

Name: _____

Address: _____

Telephone Number: _____

SEC Registration Number: _____

2) Accounting Firm

Name: _____

Address: _____

Telephone Number: _____

3) Audit date covered by the agreement: _____
(month / day / year)

4) The contractual commitment to conduct the broker's or dealer's annual audit:

() is for the annual audit for the fiscal year ending _____.

() is of a continuing nature, providing for successive yearly audits.

- **If this commitment is not of a continuing nature, it will be necessary to file this form each successive year.**

Accountant's Signature: _____

Print Accountant's Name _____

Title: _____

Date: _____

DEFINITIONS *(This compilation is intended solely as an informal guide – please see the Tennessee Securities Act of 1980, as amended, and the Tennessee Securities Rules promulgated thereunder for the original definitions and the context in which they have been formally adopted.)*

"Accredited investor" means accredited investor, as that term is defined in Rule 501 of Regulation D under the Securities Act of 1933 (17 C. F. R. § 230-501), as amended.

"Act" means Chapter 866 of the Public Acts of 1980, otherwise known as the Tennessee Securities Act of 1980, as amended, and its codification in Tennessee Code Annotated (T. C. A.).

"Affiliate" means a person who, directly or indirectly through one (1) or more intermediaries, controls, is controlled by, or is under common control with, another person.

"Agent" means any individual, other than a broker-dealer, who represents a broker-dealer in effecting or attempting to effect purchases or sales of securities from, in, or into this state. A partner, officer, director, or manager of a broker-dealer, or a person occupying similar status or performing similar functions, is an agent only if such person otherwise comes within this definition or receives compensation specifically related to purchases or sales of securities from, in, or into this state. "Agent" does not include such other persons not within the intent of this definition as the commissioner may, by rule, exempt from this definition as not in the public interest and necessary for the protection of investors.

"Assistant Commissioner" means the Assistant Commissioner for the Division of Securities of the Department of Commerce and Insurance of the State of Tennessee, or any successor person authorized to exercise similar functions.

"Broker-dealer" means any person engaged in the business of effecting transactions in securities for the account of others, or any person engaged in the business of buying or selling securities issued by one (1) or more other persons for such person's own account and as part of a regular business rather than in connection with such person's investment activities. "Broker-dealer" does not include:

(A) Issuers, except to the extent provided in T. C. A. 48-2-110(f);

(B) An agent;

(C) An institutional investor;

(D) A person who has no place of business in this state and who is registered as a broker-dealer with the securities and exchange commission or the National Association of Securities Dealers if:

(i) The person effects transactions in this state exclusively with or through:

- (a) The issuers of the securities involved in the transactions;
- (b) Other broker-dealers; or
- (c) Institutional investors; or
- (ii) During any period of twelve (12) consecutive months, the person does not effect more than fifteen (15) transactions in securities from, in, or into this state [other than to persons specified in subdivision (D)(i)]; or
- (E) Such other persons not within the intent of this definition as the commissioner may, by rule, exempt from this definition as not in the public interest and necessary for the protection of investors;

"Canadian retirement account" means a trust or other arrangement, including, but not limited to, a "registered retirement savings plan" or "registered retirement income fund" administered under Canadian law, that is managed by the natural person who contributes to, or is or will be entitled to receive the income and assets from such account.

"Commissioner" means the Commissioner of the Tennessee Department of Commerce and Insurance.

"Control," including **"controlling," "controlled by,"** and **"under common control with,"** means the possession, directly or indirectly, of the power to direct or compel the direction of the management or policies of a person, whether through the ownership of voting securities, by contract, or otherwise.

"Covered security" means any security:

- (A) Listed or authorized for listing on the New York Stock Exchange or the American Stock Exchange, or listed on the National Market System of the NASDAQ Stock Market (or any successor to such entities);
- (B) Listed or authorized for listing on a national securities exchange (or tier or segment thereof) that has listing standards that the securities and exchange commission determines by rule (on its own initiative or on the basis of a petition) are substantially similar to the listing standards applicable to securities described in subdivision (A);
- (C) That is a security of the same issuer that is equal in seniority or that is a senior security to a security described in subdivision (A) or (B);
- (D) Issued by an investment company that is registered or that has filed a registration statement under the Investment Company Act of 1940;
- (E) Sold to qualified purchasers, as defined by the securities and exchange commission; or
- (F) That is issued in connection with a transaction that is exempt from registration under the Securities Act of 1933 pursuant to:
 - (i) Paragraph (1) or (3) of § 4 of the Securities Act of 1933, and the issuer of such security files reports with the securities and exchange commission pursuant to § 13 or 15(d) of the Securities and Exchange Act of 1934, as amended;
 - (ii) Section 4(4) of the Securities Act of 1933;

(iii) Section 3(a) of the Securities Act of 1933, other than the sale of a security that is exempt from such registration pursuant to paragraph (4) or (11) of § 3(a) of the Securities Act of 1933, except that a municipal security that is exempt from registration under the Securities Act of 1933 pursuant to paragraph (2) of § 3(a) of that act is not a "covered security" with respect to the sale of such security in Tennessee if the issuer of such security is located in Tennessee;

(iv) Securities and Exchange Commission rules or regulations issued under paragraph (2) of § 4 of the Securities Act of 1933.

"CRD System" (also known as "CRD" and/or "Web CRD") means the NASAA/NASD Central Registration Depository.

"Division" means the Assistant Commissioner, staff, employees, and agents of the Securities Division of the Department of Commerce and Insurance of the state of Tennessee or such other agency as shall administer the Act or any successor statute.

"Government Securities Broker-dealer" means a broker-dealer who effects transactions only in securities issued or guaranteed by the United States of America or an instrumentality thereof.

"IARD" means the Investment Adviser Registration Depository as operated by the NASD in cooperation with NASAA, other states, and the United States of America.

"Institutional investor" means a bank [unless the bank is acting as a broker-dealer as such term is defined in § 48-2-109(a)], trust company, insurance company, investment company registered under the Investment Company Act of 1940, as amended, a holding company which controls any of the foregoing, a trust or fund over which any of the foregoing has or shares investment discretion, a pension or profit-sharing plan, an institutional buyer (as the commissioner may further define by rule), or any other person engaged as a substantial part of its business in investing in securities unless such other person is within the definition of a broker-dealer (in which case such other person is not an institutional investor), in each case having a net worth in excess of one million dollars (\$1,000,000).

"Investment adviser" means any person who, for compensation, engages in the business of advising others, either directly or through publications or writings, as to the value of securities or as to the advisability of investing in, buying, or selling securities, or who, for compensation and as a part of a regular business, issues or promulgates analyses or reports concerning securities. "Investment adviser" does not include:

(A) A bank (unless it is acting as an investment adviser for a registered investment company), savings institution, or trust company;

- (B) A lawyer, accountant, engineer, or teacher whose performance of investment advisory services is solely incidental to the practice of such lawyer's, accountant's, engineer's or teacher's profession;
- (C) A broker-dealer whose performance of investment advisory services is solely incidental to the conduct of such person's business as a broker-dealer and who receives no special compensation for such services;
- (D) A publisher of any bona fide newspaper, news magazine, or business or financial publication of general, regular, and paid circulation;
- (E) A person who has no place of business in this state if:
 - (i) The person's only clients in this state are other investment advisers, broker-dealers, or institutional investors; or
 - (ii) During any period of twelve (12) consecutive months, the person does not direct business communications into this state in any manner to more than five (5) clients [other than those specified in subdivision (E)(i)], whether or not such person or any of the persons to whom the communications are directed are then present in this state; or
- (F) Such other persons not within the intent of this definition as the commissioner may, by rule, exempt from this definition as not in the public interest and necessary for the protection of investors.

"Investment adviser representative" means any partner, officer, or director of (or person occupying a similar status or performing similar functions) an investment adviser, or other individual, except clerical or ministerial personnel, who is employed by or associated with an investment adviser and does any of the following:

- (A) Makes any recommendation or otherwise renders advice regarding securities;
- (B) Manages accounts or portfolios of clients;
- (C) Determines which recommendation or advice regarding securities should be given;
- (D) Solicits, offers or negotiates for sale of or sells investment advisory services; or
- (E) Supervises employees who perform any such actions;

"Investment adviser representative" does not include such other persons not within the intent of this definition as the commissioner may, by rule, exempt from this definition as not in the public interest and necessary for the protection of investors.

"Issuer" means every person who issues any security, except that:

- (A) With respect to certificates of deposit, voting-trust certificates, collateral-trust certificates, certificates of interest or shares in an unincorporated investment trust which is of the fixed, restricted management or unit type or which does not have either a board of directors or persons performing similar functions, "issuer" means the person or persons performing the acts and assuming the duties of depositor or manager pursuant to the provisions of the trust or other agreement under which such securities are issued;
- (B) With respect to equipment-trust certificates or like securities, "issuer" means the person by whom the property is or is to be used; and
- (C) With respect to a fractional undivided interest in oil, gas, or other mineral rights, "issuer" means the owner of such right or of an interest in such right (whether whole or fractional) who creates fractional interests therein for the purpose of sale.

Any person who acts as a promoter for or on behalf of a corporation, trust, or unincorporated association or partnership of any kind to be formed shall be deemed to be an issuer of preincorporation subscriptions or certificates.

"NASAA" means the North American Securities Administrators Association, Inc.

"NASD" means the National Association of Securities Dealers, Inc. and/or the National Association of Securities Dealers Regulation, Inc.

"NASDAQ/NMS" means the National Association of Securities Dealers Automated Quotation National Market System.

"Person" means a natural person, a sole proprietorship, a corporation, a partnership, an association, a limited liability company, a joint-stock company, a trust, a governmental entity or agency, or any other unincorporated organization.

"Promoter" means:

(A) Any person who, acting alone or in conjunction with one (1) or more persons, directly or indirectly takes the initiative in founding and organizing the business or enterprise of an issuer; or

(B) Any person who, in connection with the founding or organizing of the business or enterprise of an issuer, directly or indirectly receives in consideration of services or property, or both services and property, ten percent (10%) or more of any class of securities of the issuer or ten percent (10%) or more of the proceeds from the sale of any class of securities, provided that a person who receives such securities or proceeds, either solely as underwriting commissions or solely in consideration of property, shall not be deemed a promoter within the meaning of this definition if such person does not otherwise take part in founding and organizing the enterprise.

"Sale," "sell," "offer," and "offer to sell," mean:

(A) "Sale" or "sell" includes every contract of sale of, contract to sell, or disposition of, a security or interest in a security for value.

(B) "Offer" or "offer to sell" includes every attempt or offer to dispose of, or solicitation of an offer to buy, a security or interest in a security for value.

(C) Any security given or delivered with, or as a bonus on account of, any purchase of securities or any other property is considered to constitute part of the subject of the purchase and to have been offered and sold for value;

(D) A purported gift of an assessable security is considered to involve an offer and sale;

(E) Every sale or offer of a warrant or right to purchase or subscribe to another security of the same or another issuer, as well as every sale or offer of a security which gives the holder a present or future right or privilege to convert such security into another

security of the same or another issuer, is considered to include an offer of the other security;

(F) The terms listed in this definition do not include any bona fide:

(i) Gift, other than as set forth in subdivision (D);

(ii) Transfer by death;

(iii) Transfer by termination of a trust;

(iv) Pledge or security loan;

(v) Stock split or reverse stock split;

(vi) Security dividend, whether the security is issued by the same or another company, if nothing of value is surrendered by security holders for the security dividend other than the right to a cash or property dividend where each security holder may elect to take the dividend in cash or property or in stock;

(vii) Act incident to a class vote by stockholders, pursuant to the charter or the applicable corporation statute, on a merger, consolidation, recapitalization, or sale of assets in exchange for securities of another corporation; or

(viii) Act incident to a judicially approved transaction in which a security is issued in exchange for one (1) or more outstanding securities, claims, or property interests, or part in such exchange and partly for cash.

"SEC" means the Securities and Exchange Commission of the United States of America or its staff, as appropriate.

"Security" means any note, stock, treasury stock, bond, debenture, evidence of indebtedness, a life settlement contract (as defined in T. C. A. 56-50-102), or any fractional or pooled interest in a life insurance policy or life settlement contract, certificate of interest or participation in any profit-sharing agreement, collateral-trust certificate, preorganization certificate or subscription, transferable share, investment contract, voting-trust certificate, certificate of deposit for a security, certificate of interest or participation in an oil, gas, or mining title or lease or in payments out of production under such a title or lease; or, in general, any interest or instrument commonly known as a "security," or any certificate of interest or participation in, temporary or interim certificate for, receipt for, guarantee of, or warrant or right to subscribe to or purchase, any of the foregoing. *"Security" shall include the practice of "equity funding", "security funding" or "life funding" whereby mutual fund shares and insurance contracts are sold as a package with mutual fund shares being pledged as collateral for loans, the proceeds of which are used to pay the premium on life insurance policies.*

"Security" does not include:

(A) Currency;

(B) A check (certified or not), draft, bill of exchange, or bank letter of credit;

(C) A note or other evidence of indebtedness issued in a mercantile or consumer, rather than an investment, transaction;

(D) An interest in a deposit account with a bank or a savings and loan association; or

(E) An insurance or endowment policy or annuity contract under which an insurance company promises to pay money either in a lump sum or periodically for life or for some other specified period.

"Senior security" means any bond, debenture, note, or similar obligation or instrument constituting a security and evidencing indebtedness, and any stock of a class having priority over any other class as to distribution of assets or payment of dividends.

"Solicitor" (regarding investment adviser solicitations) means any person who, directly or indirectly, solicits any client for, or refers any client to an investment adviser.

"State" means any state, territory, or possession of the United States of America, the District of Columbia, and Puerto Rico.

"UAPA" means the Uniform Administrative Procedures Act as set forth in T. C. A. 4-5-101, et seq., and any rules promulgated thereunder to the extent such rules are not inconsistent with the Act or these rules.

"Underwriter" means any person who has purchased from an issuer or an affiliate of an issuer with a view to, or who sells for an issuer or an affiliate of an issuer in connection with, the distribution of any security, or participates or has a direct or indirect participation in any such undertaking, or participates or has a participation in the direct or indirect underwriting of any such undertaking, provided that a person shall be presumed not to be an underwriter of a security which such person has owned beneficially for two (2) years or more, and further provided that a broker-dealer shall be presumed not to be an underwriter with respect to any security which does not represent part of an unsold allotment to or subscription by the broker-dealer as a participant in the distribution of such security, and further provided that in the case of any security acquired on the conversion of another security without payment of additional consideration, the length of time such convertible security has been beneficially owned by such person shall include the period during which such convertible security was beneficially owned and the period during which the security acquired on conversion was beneficially owned.



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DEPARTMENT OF COMMERCE AND INSURANCE
SECURITIES DIVISION
500 JAMES ROBERTSON PARKWAY, SUITE 680
NASHVILLE, TENNESSEE 37243
615-741-2947

PROFESSIONAL PRIVILEGE TAX

Pursuant to Tennessee Code Annotated 67-4-1701 et seq., certain licensed and/or registered professionals, including **BROKER-DEALERS, BROKER-DEALER AGENTS, and INVESTMENT ADVISERS**, are subject to an annual \$400.00 Professional Privilege Tax. This tax is in addition to any registration or renewal fees under the Tennessee Securities Act of 1980, and is collected separately by the Tennessee Department of Revenue.

The Professional Privilege Tax is due on June 1 of each year. Tax returns will be mailed by the Tennessee Department of Revenue to each registered **BROKER-DEALER, BROKER-DEALER AGENT, and INVESTMENT ADVISER** prior to June 1 of each year.

DO NOT SEND PROFESSIONAL PRIVILEGE TAX RETURNS OR PAYMENTS TO THE TENNESSEE SECURITIES DIVISION OR THE NASAA/NASD CENTRAL REGISTRATION DEPOSITORY.

You may contact the Tennessee Department of Revenue at the following address and telephone numbers for further information regarding the Professional Privilege Tax:

Tennessee Department of Revenue
500 Deaderick Street
Andrew Jackson Building
Nashville, Tennessee 37242

INSIDE TENNESSEE: 800-342-1003
OUTSIDE TENNESSEE: 615-253-0600

E-MAIL: TN.Revenue@state.tn.us
WEBSITE: <http://www.state.tn.us/revenue/>